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An Act To Provide Income Tax Equity for Working Spouses

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §5221-A is enacted to read:

§ 5221-A. Optional separate returns by husband and wife

Notwithstanding section 5221, a husband and wife who have filed a joint federal income tax return may file as single individuals under this Part and claim items of income, exemptions and deductions that apply to the individual separately. The assessor shall by rule establish procedures for apportionment of exemptions and deductions that apply jointly. Rules adopted under this section are routine technical rules for purposes of Title 5, chapter 375, subchapter 2-A.

SUMMARY

This bill permits spouses to file separate income tax returns as single individuals rather than being subject to the higher marginal tax rates that may apply if they filed jointly.